Excerpts from The Letters of Tolkien

From Letter 131 (late 1951)

The 'Elves' are 'immortal', at least as far as this world goes: and hence are concerned rather with the griefs and burdens of deathlessness in time and change, than with death.

From Letter 186 (April 1956)

The real theme for me is about something much more permanent and difficult: Death and Immortality: the mystery of the love of the world in the hearts of a race 'doomed' to leave and seemingly lose it; the anguish in the hearts of a race 'doomed' not to leave it, until its whole evilaroused story is complete.

From Letter 208 (10 April 1958)

In reading the work myself ... I become aware of the dominance of the theme of Death. (Not that there is any original 'message' in that: most of human art & thought is similarly preoccupied.) But certainly Death is not an Enemy! I said, or meant to say, that the 'message' was the hideous peril of confusing true 'immortality' with limitless serial longevity. Freedom from Time, and clinging to Time. The *confusion* is the work of the Enemy, and one of the chief causes of human disaster. Compare the death of Aragorn with a Ringwraith. The Elves call 'death' the Gift of God (to Men). Their temptation is different: towards a fainéant melancholy, burdened with Memory, leading to an attempt to halt Time.

From Letter 245 (25 June 1963)

As for the Elves. Even in these legends we see the Elves mainly through the eyes of Men. It is in any case clear that neither side was fully informed about the ultimate destiny of the other. The Elves were sufficiently longeval to be called by Man 'immortal'. But they were not unageing or unwearying. Their own tradition was that they were confined to the limits of this world (in space and time), even if they died, and would continue in some form to exist in it until 'the end of the world'. But what 'the end of the world' portended for it or for themselves they did not know (though they no doubt had theories). Neither had they of course any special information concerning what 'death' portended for Men. They believed that it meant 'liberation from the circles of the world', and was in that respect to them enviable. And they would point out to Men who envied them that a dread of ultimate loss, though it may be indefinitely remote, is not necessarily the easier to bear if it is in the end ineluctably certain : a burden may become heavier the longer it is borne.